

ALTERNATIVE ACCOUNTING CHRONICLE



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FORWARD

By Max Baker



Welcome to the third issue of the *Alternative Accounting Chronicle*. We find ourselves between the horns of economic hardship and planetary destruction. Thus, more than ever, we need to engage rigorously in topics such as economic inequality, climate change, and discrimination. And yet, we must somehow solve these issues by communicating online through platforms that are increasingly hostile to principles of privacy and self-determination.

To respond to these challenges, the contributors in this issue argue that we need to draw on a diverse range of voices and that the inclusion of these views is not only more democratic but offers a

rich source of solutions. In putting together this issue, I asked the authors to draw on their personal experiences to explore the various challenges we face in our academic community first-hand. I hope you find their reflections as helpful as I did.

Our first piece is an interview between Alessandro Ghio and Anton Lewis. Anton is an Associate Professor of Accounting at Valparaiso University, Indiana, and has written several thoughtful pieces on Black professionalism and the Black accountant experience. In the interview, Anton discusses critical race theory and issues of racial inequality and justice with a view to future research.

Next, we have a piece by Matthew Egan, who reflects on the shifting values and experiences of the LGBTQI2+ community within the accounting profession. Drawing on his research in the area, Matt explores how non-heterosexual people experience work in the 'Big 4' firms.

Yinka Moses then shares his experience and knowledge of the accounting profession in Africa. Yinka traces the African Accounting and Finance Association (AAFA)'s history and development as a pioneering institution that has made a significant difference in the region through awarding grants,

publishing research, and other activities. I enjoyed Yinka's views about the future of African accounting research.

Lastly, Fernanda Sauerbon discusses the challenges to alternative accounting in Latin America from a Brazilian researcher's standpoint. This reflection takes a more pedagogic focus, looking at the challenges of building alternative, philosophically rich postdoc courses in Latin America and encouraging students to pursue a range of epistemological and methodological approaches. Learning about the many different theories and philosophies utilised in Latin America was a delight.

I sincerely hope you enjoy the issue.

Regards,

Max

If you would like to contribute a personal reflection to a future issue, please contact me at max.baker@sydney.edu.au

I would also like to thank Casey Huang for amalgamating and editing this issue.

INTERVIEW

**with ground-breaking researcher
Anton Lewis**



Interviewed by Alessandro Ghio

Anton Lewis is a tenured Associate Professor of Accounting at Valparaiso University, Indiana, and primarily teaches undergraduate financial and managerial accountancy and audit and accounting information system classes.

By way of research, Anton is a Critical Race Theorist who investigates the lived experience of Black accountants in the profession. His future research goals include expanding the research areas into developing critical models and conceptual frameworks of multicultural diversity in government bodies and accountancy organisations in the U.K. and U.S.

Anton publishes in peer-reviewed academic and industry journals; he has also published two books about Black professionalism, the first being 'A Critical Analysis of The Black Accounting Experience in the U.K.: Tales of success and failure in the British professional workplace' and the second 'Counting Black and White Beans: Critical Race Theory in accounting'.

Moreover, Anton is also a Podcast host for the ['Counting Black and White Beans Podcast](#) and makes monthly guest appearances on the NPR Radio Show [Regionally Speaking](#). Finally, Anton is the founder of the Accounting and Race Forum, a diverse global think tank of accounting academics dedicated to finding ways to reduce racism in accounting and increase the number of accountants of Colour at the highest levels of the profession.



AG: Why do we need a group discussing race in the accounting community?

AL: Ideally, we should not have to need such a group in the accounting profession. Unfortunately, Black accountants (and other groups) have been historically marginalised from the outset, and this has set a pattern that continues today in accounting. For example, until John Crowell Jr in 1921 became a CPA, the United States had zero Black accountants. Afterwards, the numbers improved slightly to a trickle over the intervening decades. But note that the AICPA 2019 Trends report highlighted that Black CPAs numbered a mere 2%. I still believe that we have equity in our hearts as accounting professionals, and as such, it is our responsibility to level up the historically uneven playing field as much as possible. Moreover, while we may consider that such barriers have now been removed for African Americans in our society, we must appreciate that racist practice persists in U.S. society, and accounting exists within it. I believe accountants of all races must look to change this and why groups discussing Race and Racism are sorely needed to facilitate it.

Infuriatingly, the DEI approach of accounting bodies such as the AICPA (U.S.) or ICAEW (U.K.) has fallen woefully short of what is needed. Apathy and ignorance in the industry and accounting academe have been the state of play until recently. Yet these issues have been considered in-depth for decades resulting in little positive action. This is why groups of critical accounting scholars and critical CPAs interested in race and racism are again essential to changing the way race is discussed or, more accurately, *never* discussed in the accounting profession worldwide.

AG: What are the major roadblocks you faced so far and how did you overcome those?

AL: To my mind, a significant roadblock is the denial of the salience of race in accounting, as is the belief that such work is spurious, unscholarly, and unnecessary. This viewpoint is rife. Traditional accounting academe does not believe groups like the Accounting and Race Forum or any work it produces is needed. Unfortunately, we are at the beginning of this journey and still have many a 'dragon to slay' of this sort, so to speak. Right now, critical accounting scholars who do such work face marginalisation in schools of business across the globe. It is challenging to have such work count for tenure in terms of published papers, which gets harder still at R1 schools. This reduces the available work needed to expand knowledge in this area. PhD students face the barrier of being guided away from race-specific models by uncritical supervisors who tout the folly of using models such as Critical Race Theory because it is seen as too contentious. It is deemed dangerous to a PhD student's career prospects in accounting when looking for jobs. One is also unlikely to get published doing such work and is often difficult to defend in a traditional PhD defence. Hard work and luck got me through most of this, but these obstacles remain unmoved for others.

AG: Critical Race Theory has received a few criticisms lately for fostering divisive discourses. What are your thoughts?

AL: The right has made up a tale of what CRT is (on purpose) to misguide the ill-informed and use their outrage to their ends. They have yet again been successful in doing this on the conservative right and some on the liberal left with this approach. They do it because it works. When a successful tale is told about how dangerous CRT is, we who disagree must match this narrative with a better one that can reach those who uncritically demonise CRT and other Race critical theories. One example that has been quite successful is Nikole Hannah-Jones's 1619 project in the New York Times which tells a critical tale of race and racism in America from slave times. This has come under a storm of criticism recently, but the message has worked and provoked deep thinking in the area.

Yet, for all that has been said against CRT and its subsequent banning in schools in certain states, it is now on the agenda. It has come out of academia and is in the arena of public debate; no matter if one loves it or loathes it, one is forced to deal with it. This is a good thing in my view.

AG: Below is a recent picture of the “CEO lunch” in Germany. Do you think that in the USA things are changing at a faster rate than other countries about race diversity in current corporate governance? And more broadly in the rest of the world?



AL: In some ways, ‘yes’ and in others, ‘no’ would be my most honest answer to this question. Yes, because the main push for racial diversity has come from events like the terrible passing of Mr George Floyd or the call for racial equality from the Black Lives Matter Group, both occurring in the United States and its relationship to race and Racism. But also no. It took the death of a Black man in the streets of Minnesota and countless other Black men re Black Lives Matter for this issue to be taken seriously in the manner it has. This is also a core failing of a country that imprisons more Black and brown people than any other on the planet by a wide margin. In truth, it is an overarching global racial hegemony infecting corporate governance, which is at work seeing that minority Blacks in dominant majority white corporate settings are forever harmed by an overarching global Racism that sees the whole of the corporate West failing in different ways but with a similar result of extreme harm befalling people of colour the world over.

AG: How can our research, teaching, and service support racial equity?

AL: I believe that we at the academy sit at a critical point. If racism is an ideology of white supremacy, who better to unpick, challenge and ultimately hobble said ideology? We in the academy have the tools but not yet the will to do the dirty arduous work to destroy race as a concept. After all, it is a social construct that does not have to exist, but of course, it would seem our present society cannot live without it as we know the world today. We must challenge this. It will take research like that done by the Accounting and Race Forum and the excellent work of the Alternative Accounting Research Network, among many others, to generate new ways of knowing to 'slay' this old foe. It will take new and imaginative pedagogies to find ways of reaching those who traditionally cannot be reached, to show them a different way of racial allyship coupled with active resistance to the racial status quo as it stands today. Service is needed to bring our thoughts, ideas, and passion out of the academy and into the real world. Praxis must be the watchword in deed and thought. This path trodden together is how we begin to do the demanding work of sustainable racial equity.

AG: What suggestions would you give to people first approaching the topic of accounting and race?

AL: I would suggest reading, reading, and then reading some more (books on race and racism, of course!). I am a major fan of Yoda from Star Wars, when he quips, 'You must unlearn what you have learned!' This is what we must do in accounting when examining the role of race within it. Much has been hidden from us. A cunning trick has been pulled to suggest that it is not there when it has been hiding in plain sight all along. We just could not or, worse, refused to see it. It has always been dangerous for us to do so. By doing this, I call it dangerous work. It is dangerous because one's worldview is at risk; it will be challenged if the work is engaged with correctly. This is not dry academic work that we can separate from ourselves. Every one of us is involved, and this work often comes at a cost, one way or another. And yet I believe it is a cost worth paying if we wish to change things in our profession for the better. Lastly, to take such action, in my view, is to be brave, to choose to challenge yourself and the outside world to be better and to know more. To strive for betterment no matter the cost. It sounds daunting, but anything worth doing comes to my mind. Then finally, find somebody to talk to about the thoughts around this area. Find your group to promote the cause or join the Accounting Race Forum. We would love to have you join us.

WORK DIVERSITY

From silence to celebration - shifting experiences for LGBTIQ+ in the workplace



By Matthew Egan

Times have changed for LGBTIQ+ in the workplace.

Where it was once dangerous for LGBTIQ+ staff to be visible in the workplace, large multinationals now speak of celebrating all forms of gender, cultural and sexual diversity. For example, professional services firm PwC's webpage features its approach to ['Diversity, Inclusion & Wellbeing'](#).

In a recent interview-based study with my colleague Dr Barbara Voss of the University of Canberra, LGBTIQ+ employees tell us these changes make them feel safer at work and able to 'breathe'. The sense of relief is palpable.

However, while corporate efforts acknowledging LGBTIQ+ staff are received with enthusiasm, what is now needed is tangible evidence that working conditions are improving. This must include evidence that diverse individuals are being recruited, that equal pay is being offered for equal positions, and that fair opportunities for promotion are available to all - the era of 'value' statements and nebulous rainbow laden imagery, has passed.

Colour and movement at the Big 4

[Our research](#) explores how workplace landscapes are changing for individuals who identify as LGBTIQ+. Here we focus on the 'Big 4' professional services firms in Australia (Deloitte, EY, KPMG and PWC). We found that until around 2010, safety and space for LGBTIQ+ individuals within these workplaces remained tenuous. The silence was the safest option, and bigotry persisted. As one interviewee noted, “about ten years ago ... there was no talk about diversity ... we were very conservative.”

Circumstances began to shift around 2010, as community momentum for change increasingly abutted against stale workplace norms, and a range of State-based regulations (see, for example, the [NSW Work Health and Safety Act 2011](#)) came into place, requiring workplace safety. Initially, each of the Big 4 experimented with a range of positively worded, business-case-focused statements, acknowledging the existence of LGBTIQ+ staff. Rebranding of these firms as exciting and progressive places to work was the key marketing objectives of these early developments.

The similar and earlier business-case-focused rhetoric targeted to women has been criticised, for offering little on issues that matter most, including remuneration and promotion. By contrast, rhetoric-based acknowledgement had some value in this case, as many interviewees told us that silence and bigotry had been a common experience for LGBTIQ+ workers until then.

In this environment, opportunities arose for LGBTIQ+ staff to champion a range of more substantive developments. These included training programs, development of LGBTIQ+ employee networks, establishing LGBTIQ+ leadership positions, and engagement in community activities. As one interviewee explained, "I have absolutely seen a shift in the way that LGBTIQ+ inclusion was looked at (where) 7 or 8 years ago... it was very much focused on rhetoric... on the business case, (now) the firm was evolving to making this a part of our 'business-as-usual'."

We were impressed to see each firm now promoting some openly gay individuals to partnership, offering financial support for transitioning staff, and expressing willingness to lose some clients who objected to these changes. This point in history in Australia was a very emotional time for all of us in the LGBTIQ+ community. The passing of marriage equality in 2017 was felt as a great moment of victory. However, an unnecessary and divisive national debate prior to that legislative passing, proved to be a source of pain for many. It therefore meant a great deal to LGBTIQ+ staff when each of these firms also issued statements of support for that legislation. Other multi-national corporations also implemented a range of related initiatives at this time. A rainbow washing of large multinationals had arrived!

The next hurdle

Despite these achievements, it is clear today that more is still needed. With [ongoing aggression](#) from elements in the community, these workplace achievements could just as easily be taken away. While some are now asking why LGBTIQ+ individuals cannot just 'get on with it', and stop being so political, LGBTIQ+ are coming to realise that many of these workplace achievements simply mean that more is now being asked of us (such as representing the firm in LGBTIQ+ community events). It turns out that being a successful 'out' LGBTIQ+ employee can be exhausting!

Furthermore, many of the developments championed into the late 2010s focus on the needs and interests of gay men. LGBTIQ+ women, transgender and intersex staff, and LGBTIQ+ of ethnic diversity, particularly within smaller offices, and more conservative divisions, continue to feel marginalised, less safe, and less visible. One interviewee noted, “we are quite good at being supportive of white, traditionally able-bodied gay men. ... we can accept one element of diversity so long as you are quite mainstream in all other regards.”



To diversity and beyond?

Generational attitudes about gender and sexual diversity also continue to shift, leaving the corporate sector scratching their heads to catch up with the preferred pronouns, notions of 'fluidity', intersectionality, and an ongoing backlash from some more conservative clients and staff. Momentum towards effective diversity must be maintained. In particular, while many firms have established single assigned LGBTIQ+ leadership positions, it is important now for all leaders to offer clear support to all staff.

An apparent shift of emphasis in recent years from 'diversity' to 'inclusion', is also of concern. In focusing on inclusion, the concern is that the narrative shifts to nebulous notions such as encouraging all staff to 'bring their whole selves to work', and away from the central concerns that matter most to employees, fair recruitment, equal pay, and accessible promotion.

AFRICAN ACCOUNTING RESEARCH

Reflection on the knowns and unknowns



By Yinka Moses

Paying credit where it is due is very African. This is my intention here as I reflect on my observations of African accounting research through the development of the [African Accounting and Finance Association](#) (AAFA) and calls for alternative accounting research. Whether this calls for deepening intellectual ideation beyond *contextually misaligned empiricism* or a shift from a dominant orthodoxy in Africa and its axiological premise¹. The emergence of

the AAFA and the collective efforts of accounting scholars have no doubt opened a hitherto non-existent space to engage in accounting discourse beyond what typically qualifies as acceptable! Has accounting research and the accounting profession in Africa arrived at its promised land? Certainly, not. The pessimist in me would say not even close! However, the true me, 'the optimist,' would undoubtedly affirm a positive changing climate in the continent.

¹As an active researcher, employing multiple methods and methodologies, I do not discount the place of insightful quantitative/positivist methods that advance knowledge and proffer practical solution(s) to issues.

Yet, it is important to critically question the place and appropriateness of some of these methods in Africa based on the limitations of large databases and the complexities of issues demanding empirical solutions.

Much of which is to the credit of the AAFA.

As a current AAFA's Executive Committee member (who has held several positions over time), seeing the association grow from infancy to an emerging and much matured continental body is both pleasing and sobering in many respects. So, what has changed over the years? Indeed, there have been

Developing the AAFA

Founding the AAFA was a beckoning of hope for Africa's accounting and finance research. The beginning of the association can be attributed to a congregation of like-minded scholars bound by a shared vision for African scholarship. These scholars, both within the continent and the diaspora recognised the need for and importance of an association so African academics could have an umbrella body to support research and capability. What emerged from those conversations across 2009 and 2010 was the AAFA. Although the formative period of the AAFA is yet to be well curated, the association could be said to have formally legitimised itself at its inaugural conference in 2011, hosted at the University of Ghana Business School. As would be alluded to by its observers (myself included), the AAFA was born out of the genuine desire for apt accounting and finance interventions to the plethora of wicked problems

many achievements and progress made. Yet, many things remain undone or unaddressed. It is pertinent to note the association's growth and progress towards advancing research in Africa. This journey of the AAFA and the advancement of African scholarly capabilities and contributions shape the discourse pursuant to aspirations for the future.

confronting the African continent. Much of which the hitherto one-size-fits-all research approach did not help to address. Its founding goal to provide an opportunity for scholars keen to develop their research acumen to help solve these problems continues to be its primary focus.

The launch of the association at its maiden conference, and subsequent success, is the fruit of many individuals, supporters, and sponsors. Reflecting on accounting research in Africa and, in most respects, the AAFA's journey, it would be remiss of me to neglect paying respect to those that shaped the association and contributed to its emerging success. Worthy of note is the prodigious work of the [Executive](#), both past and present. This includes the leadership of past Presidents [Prof Mathew Tsamenyi](#) (2011-2015), [Prof Jane Ande](#) (2015-2017), [Prof Venancio](#)

[Tauringana](#) (2017-2019), [Prof Teerooven Soobaroyen](#) (2019-2021), and current President [Dr Mariaan Roos](#) (2021-2023).

One interesting facet regarding the development of the AAFA is that it was not just the exclusive thinking of African scholars that advanced the Association's vision. The association, on occasion, has expressed gratitude to support from outstanding and world-class academics² who facilitated the need for Africa to fulfil its potential within the accounting

and finance research space. The AAFA is proudly supported today by several academic and professional institutions such as [AFAANZ](#), [EAA](#), [PAFA](#), [API](#), and [GGA](#). Building AAFA *ab initio* required significant partnership, collaboration, and a strong vision, all of which the Association was graciously endowed with. As expected, operationalising the vision into an association was a demanding and challenging endeavour. However, one refrain rings true throughout its existence – *where there is a will, there is a way*.

How does the AAFA advance research in Africa?

With membership across anglophone and francophone Africa, the association provides a platform for scholars to network and share research ideas. This has seen the association flourish in terms of increased membership base and broadened partners and stakeholder engagement, both within and outside the continent. This is exemplified in the diverse jurisdictions it has hosted its conferences³, including the recent annual conference in Egypt (September 2022), further broadening the reach of

the AAFA to a North African (Arab) country.

Each conference has, on average, brought on board scholars providing a suitable environment for collaboration and networking between African academics and those based beyond the continent. The annual conferences have also attracted several distinguished international scholars from the United States, Canada, the United Kingdom, Australia, New Zealand, Romania, and elsewhere. At the conferences, AAFA

² Notable scholars that have supported and encouraged the growth of the AAFA over the years include but not limited to: [Trevor Hopper](#), [Theresa Hammond](#), [Robert Faff](#), [Wenxuan Hou](#), [Yves Gendron](#), [Charles H. Cho](#), [Jan O. Williamson](#), [Christine Cooper](#), [Gazi Islam](#), [Katherine Schipper](#), [Andrew Jackson](#), [Tom Scott](#), [Donna Street](#), [Marcia Anisette](#), [Niels Hermes](#), [Giuseppe Grossi](#), [Catalin N. Albu](#), [Nadia Albu](#) and [Meryem Duygun](#).

³ [Previous conferences](#) have been hosted across the continent: Ghana (2011), Nigeria (2012), Uganda (2013), South Africa (2014), Mauritius (2015), Kenya (2016), South Africa (2017), Senegal (2018), Tanzania (2019), and virtual (2020 and 2021).

involves national professional bodies, practitioners, and accounting agencies as part of the events to foster research that can significantly impact the societal, economic and industry levels. Many conference articles have also been published in peer-reviewed international journals such as *Critical Perspectives on Accounting*, *Journal of Accounting in Emerging Economies*, and *Journal of Public Budgeting, Accounting & Financial Management*.

One of its flagship programs is the Emerging Scholar's Colloquium (ESC) preceding the annual conference. The ESC is an important avenue for the capacity building of doctoral students, which is a critical focus of the AAFA. Additional capability building is offered through AAFA special events. In 2022, as an example, AAFA organised a Virtual Academic Leadership and Collaboration Workshop to provide participants with insights, tools, and collaboration tips for successful academic leadership. A first-of-its-kind francophone research workshop was also held in June 2022 to support scholars.

AAFA has become the pioneer accounting and finance research grant-awarding institute in Africa through its [Africa Call for Accounting and Finance Research Initiative](#) (ACAFRI). The ACAFRI project is supported by PAFA through funding from the World Bank. As a member of the Implementation and Review Committee (IRC) of ACAFRI, I

have seen first-hand the potential that the AAFA has developed across the continent through its funding. For example, early career academics have become more established researchers through mentorship programs embedded in the initiative. ACAFRI has also resulted in further and extensive collaboration amongst scholars within and outside the continent.

AAFA publishes the [African Accounting and Finance Journal](#) (AAFJ), which seeks to advance new knowledge pertinent to accounting and finance in the continent. The journal recently published a unique special issue in June 2022 on [Methodological Issues in African Accounting Research: Towards Alternative Theories and Methods](#). This insightful issue features a collection of anti-orthodoxy discourse on broadening the methodological space in African accounting research. As alluded to by the editors, the special issue aims to advance knowledge and discussion around potentially useful methodologies to advance African accounting research. They define alternative methodological strands in theorising the African problem through a plurality of differing implications" (Jayasinghe et al., 2022, p. 6). The collection of works in the issue reaffirms that no one perspective can provide a complete picture of the reality of accounting practices in Africa. Thus, highlighting the importance of presenting a case for various alternative

theoretical and methodological perspectives to enhance the understanding of critical issues in African accounting.

It is timely to posit a question: *how does AAFA make a difference?* What I feel the AAFA has done differently is signalled a clear and genuine intention to promote accounting scholarship in the continent. Despite several limitations, the annual conference has provided opportunities for people within the continent to network and build scholarly partnerships that today have yielded significant returns and rewards to individuals and the continent. For instance, through the opportunities

presented to candidates at the doctoral forum, we have seen talents develop from the contributions of senior academics (established scholars), helping early career and emerging scholars to navigate the research domain. More interestingly, the exposure to various business schools at the doctoral colloquium in the maiden year of the association formed a strong motivation for aspirational doctoral candidates, including my humble self, to seek PhDs from the best schools in the world. This has prompted African doctoral candidates to pursue quality doctoral programs and spurred African accounting and finance research.

State of play: reflecting on the known

What shift have I seen in the African accounting and finance research landscape, evidenced by my empirical work and other scholars? As with most developing countries, Africa is one continent that is a philosophical and methodological research '*taker*', not a '*maker*', in most respects. As highlighted in my recent works, most researchers in Africa tend to conduct research predominately quantitative, market-based, and often positivist studies (Ashraf et al., 2019; Hopper et al., 2022; Moses & Hopper, 2022). Hence, many African researchers replicate Western studies aiming to be published in mainly

North American, highly ranked journals inclined towards quantitative market-based financial accounting research. Although this has value, it can neglect factors peculiar to Africa (Moses & Hopper, 2022, p. 1051). While Africa is a pipeline for talent and accounting research in the West, evidenced by the uptake of African PhD candidates pursuing reputable doctoral programs outside the continent, not many schools in the West devote content to accounting issues or knowledge pertinent to developing country context, especially Africa (Moses & Hopper, 2022). A practice that the AAFA is actively trying to seek a shift in globally.

Closing: hopes and future aspirations

Over the last ten years, my reflection concerning African accounting research has been the epistemological reorientation away from dominant orthodoxy towards alternative research techniques and methods. The salient question then becomes: *What does future engagement look like to continue fostering these alternative research approaches?* One answer may lie in an evangelical approach to accounting research, teaching, and engagement. I am advocating for a shift in the pipeline development focus for African scholars towards empowering *accounting evangelists*. Experienced researchers must act as proponents of alternative methods, those exposed to multitudinous research problems and methods, advocating that there is no 'one-size-fits-all' epistemology. This advocacy is a call, so to speak, to raise the bar to develop the future of the continent's research output. This must be an open call to academics from all continents, particularly those with reputable research networks. Collaboration between African researchers and international scholars with experience in publishing quality research may help overcome some of the continent's wicked problems, including the methodological constraints to address them.

What might this look like, and what problems could be collaboratively addressed? Sustainability, as an exemplar, is still in its infancy and the conversation within African accounting scholarship needs to be developed. Increased collaboration naturally cultivates a call for mentorship. Formal approaches may catalyse collaboration through institutionalising mentorship schemes and rewards for engaging as a mentor. However, I want to challenge scholars to embrace mentorship as a personal contribution to the profession and seek African scholars to develop their talent over time. In a virtually connected world, with the many tools available, mentorship potential is practically limitless.

This links into the AAFA's vision for a future with capacity and talent development within African accounting and finance scholarship. [Sustainable Development Goal \(SDG\) 9.5](#) creates a framework by mandating a target to enhance scientific research, particularly within developing countries. This pursuit of thought leadership, education and intellectual innovation is a core mantra of the AAFA.

My clarion call to the reader of this piece is to be bold enough to enter the fray. Either act to change the narrative or to

build talent. Evangelise to change the methodological narrative towards embracing alternative research methods. Alternatively, adopt an African scholar to collaborate with, develop their talent, and help them see the world from

a different perspective. If the establishment of the AAFA, through the collective effort of motivated individuals, has taught us anything, it is that *where there is a will, there is a way*.



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CHALLENGES TO ALTERNATIVE ACCOUNTING IN LATIN AMERICA

From a Brazilian Researcher's Standpoint



By Fernanda Filgueiras Sauerbronn

The invitation to write about the interests and difficulties of accounting researchers in Latin America is itself a challenge. The predominance of positivism in Latin American accounting research and the corresponding barriers sustained by gatekeepers perpetuate accounting as a tool of finance capitalism and its associated technology. However, where I am based in Brazil, in Brazil, however, I see some possibilities for developing a 'common' alternative vision based on passion.

By developing a strategy of creating alternative spaces, some accounting researchers have attempted to 'turn' their studies on an epistemological level to expand opportunities for exploring different philosophies and corresponding practices (from the South and North), as well as what we ought to take as a delineation of what is (or sought to be) accounting research.

Undoubtedly, this process is (very positively) influenced by colleagues from other fields who are critical and alternative. For instance, it is important to emphasize the influence of Brazilian management researchers who, for at least 30 years, challenged the status quo when teaching different doctoral programs. Accordingly, Brazilian *Management and Organizational Theory* are primarily critical and alternative.

Many of us seeking research interests outside the accounting *mainstream* have diverse backgrounds, including undergraduate, doctoral, or postdoctoral degrees in other areas of knowledge, mainly management, political economics, education, or sociology. The wide variety of educational programs provided a safe place for the start of a movement to challenge the *mainstream* accounting predominance. These spaces are known for their reverence for the reinterpretations of sociology and philosophy in Latin America and North America. Some of the prominent individuals who have contributed to this movement and provide constant inspiration include Marx, Gramsci, Foucault, Bourdieu, Latour, Boltanski, Laclau, and Mouffe. The influence of this movement can be seen in the multiple career trajectories of the individuals who participate in it.

In 2010, courses on methods and epistemologies (other than positivism) began to be offered in doctorate and master's programs in accounting. Some of the first initiatives involved hosting international guests in order to foster collaboration, build strong relationships, and establish friendships. Around eight years ago, alternative epistemology and methodology courses began to be offered in Brazil. The growing number of these initiatives, which were mainly carried out by research groups and departments, formed a community that was composed of various voices and interests.

Notably, these courses utilise local epistemologies and several post-colonial decolonial authors are frequently studied, such as Fanon, Spivak, Boaventura, Quijano, Mignolo, Castro Gomes, Grosfoguel, and Lugones. Besides these well-known authors, we also read the work of other local thinkers such as Alberto Guerreiro Ramos and Luciano Tractenberg (organisational theorists), Milton Santos (in critical geography and territories), Viveiros de Castro (on Amerindian perspectivism), Paulo Freire and Orlando Fals Borda (in critical pedagogies and popular education).

It is important to note that there are various methodologies and epistemologies that deal with intersectionality, such as those dealing with race, gender, and sexuality. Some of the prominent individuals who have addressed this issue include Lélia Gonzalez, Sueli Carneiro, Conceição Evaristo, Djamila Ribeiro, Yuderkys Espinosa-Miñoso, Rita Segato, Gloria Anzaldúa, Berenice Bento. Through our courses, we are able to interface with political activism and the arts. Some of the prominent authors who have addressed this issue include Carolina Maria de Jesus, Carla Akotirene, Maria Firmina dos Reis, Augusto Boal, Abdias do Nascimento, Ailton Krenak, Vik Muniz and Eduardo Kobra, amongst several other authors. Many of their works have now been made accessible through translation or artificial intelligence.

Interestingly, the arts, music, cinema, and local literature have a wide influence on the recent scholarly investigations and activism in accounting. Indeed, these influences have allowed for the development of new ways of addressing social issues such as race and gender, environmentalism, and intersectionality. These new ways of organizing and developing have also allowed for the challenge of local dominant elites, transformation of labour relations, and promotion of critical pedagogy.

Several promising collectives within the accounting field are organizing themselves among graduate and undergraduate students. These groups aim to change the logic around the 'entitled professor' and the 'classroom' by decentralising leadership to new faces, minds, and ideas. Some of us hope that many of these initiatives will transform the way accounting is practiced and operated in the social and organizational spaces. We believe that these changes will lead to the emergence of new "bottom-up" and "outside-in" perspectives in various academic domains.

Indeed, the *mainstream* remains dominant in academic spaces. It occupies the editorial and evaluator communities and is responsible for overseeing the access and completion of PhDs in many Latin American universities. This limits the opportunities for those who are new to the field and are seeking to develop critical and alternative approaches. In addition, more critical academic initiatives (congresses, courses, and special issues) are often being judged as: 'too marginal' or 'not being accounting', or even as 'incipient', 'utopian', or 'reproductive of coloniality in other bases'.

In Brazil, many of us are originally from a mestizo elite, previously favored by a cisgendered normativity and the "myth of racial democracy". As such many of us do not belong to a minority racial or gender group. This means that it is important for us to develop a proper locus of enunciation and standpoint to build strong ties with those who are underrepresented. The challenge of becoming an intellectual activist requires understanding critical, decolonial, queer, and intersectional issues.

For some of us, the scenery is promising. We are not alone. We are part of a movement that is building a community of plural identities, regardless of whether or not we are in the scholarly realm. The notion of what it meant to be an academic is being challenged, even if it is not widely practiced by most of our mainstream peers. Nevertheless, who knows what ways these initiatives can bring about an 'undisciplined character' in the discipline of accounting?